

IN THE UNITED STATES DISTRICT COURT
FOR DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	Case No. 15-cv-13367-ADB
Plaintiff,)	
)	
v.)	
)	
MONICA TOTH,)	
)	
Defendant.)	
_____)	

**Assented to Motion for Leave to File Response to Toth's Filing at ECF #187
Regarding Interest Calculations (Reply)**

In the latest briefing process, Ms. Toth opposed the form of the proposed judgment. In doing so, Ms. Toth made new arguments as to the interest start date and allegations that the United States failed to comply with its Rule 26 disclosure obligations.

Ms. Toth made a new argument that was not raised earlier: that the United States inconsistently calculated an interest start date. Many of the facts Ms. Toth relies upon in advancing this argument were available before the summary judgment briefing process was completed. Because it is a new argument that the United States has not been able to address earlier, and because if the Court accepts Ms. Toth's objections, it could cost the United States potentially tens of thousands of dollars, the United States requests an opportunity to respond.

Secondly, Ms. Toth's filing alleged that the United States failed to include documents in its initial disclosures and withheld them in violation of Rule 26. Because this allegation

implicates the conduct of undersigned counsel, the United States requests the opportunity to respond to these inaccurate allegations.

The United States requests that it be permitted to file a response that is five pages long, exclusive of caption and signature block. The United States expects that it will be able to be filed within two business days after the Court permits the filing. The procedural posture of this briefing is unusual, but it might be said that this proposed filing is analogous to a reply brief and thus should be permitted with the Court's leave. Ms. Toth has assented to the relief requested in this motion.

WHEREFORE, the United States requests entry of an order permitting it to file a response to Ms. Toth's filing at ECF 187, which will be not more than five pages exclusive of caption and signature block and filed within 2 business days of the Court's order permitting it.

RICHARD ZUCKERMAN
Principal Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/Andrew A. De Mello

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Certificate of Service

I hereby certify that this document was filed on December 9, 2020, with the Clerk of the Court using the CM/ECF system, which sent notification of the filing to all CM/ECF users. No conventional copies were sent by US Mail.

/s/Andrew A. De Mello
U.S. Department of Justice
Tax Division